

# 中信泰富特钢税收策略

## Citic Pacific Special Steel's Tax Strategy

依法纳税是企业最基本的社会责任。中信泰富特钢集团股份有限公司(下称“中信泰富特钢”)遵循依法纳税原则,积极建立健全公司税务管理体系,在国内外全面落实企业纳税义务,本税收政策适用于公司和全资子公司、控股子公司、分公司,由董事会批准并最终负责。我们承诺:

Paying taxes in accordance with the law is the most fundamental social responsibility an enterprise should perform. Citic Pacific Special Steel Group Co.,Ltd(“Citic Pacific Special Steel”) follows the principle of paying taxes in accordance with the law, actively establishes and improves its tax management system, and fulfills corporate tax obligations at home and abroad. This taxation policy applies to the company, wholly-owned subsidiaries, controlled subsidiaries, and branches, and is approved and ultimately responsible by the Board of Directors.

We promise:

- 遵守公司运营所在国家的税收法律法规的精神和条文,按照税法规定履行纳税申报义务,并按照与政府相关部门关系透明的原则开展工作。中信泰富特钢严格遵循《中华人民共和国税收征收管理法》、《中华人民共和国企业所得税法》及其实施条例、《中华人民共和国个人所得税法》、《中华人民共和国增值税暂行条例》及其实施细则、《中华人民共和国营业税暂行条例》及其实施细则、《中华人民共和国发票管理办法》等税法文件;以及《深圳证券交易所上市公司内部控制指引》,通过内部税务风险管理体系把控公司风险,当税法发生变化时,监控可能适用于公司的领域,并提前审查潜在风险。公司旨在风险和收益之间取得适当的平衡,将风险对本集团经营业绩的负面影响降低到最低水平,使得达到接受风险时的收益最大化。

- We will comply with the spirit as well as the letter of the tax laws and regulations in the countries in which the company operates. We will fulfill tax declaration obligations in accordance with tax laws and carry out work while maintaining a transparent relationship with government authorities. Citic Pacific Special Steel strictly abides by the tax law documents such as the *Law of the People's Republic of China on the Administration of Tax Collection*, the *Law of the People's Republic of China on Enterprise Income Tax* and its implementation regulations, the *Individual Income Tax Law of the People's Republic of China*, the *Provisional Regulations of the People's Republic of China on Value-Added Tax* and its implementation details, the *Provisional Regulations of the People's Republic of China on Business Tax* and its implementation details, and the *Administrative Measures of the People's Republic of China on Invoices*. We also strictly abide by the Guidelines for Internal Control of Listed Companies on the Shenzhen Stock Exchange, adopt an internal tax risk management system to control company risks, monitor the areas that may be applicable to the Company and review potential risks in advance when the tax law is changed. The Company aims to strike an appropriate balance between risk and return, minimize the negative impact of risk on the Group's operating performance, and maximize the return when the risk is acceptable.

- 公司的税务信息以透明方式对外披露，财务报表和审计报告包含有关公司递延所得税 资产、负债、公司税项和税率信息；

- The Company's tax information shall be disclosed to the public in a transparent manner. The Financial statements and audit reports shall include information about the Company's deferred income tax assets, liabilities, company taxes, and tax rates;

- 我们承诺遵从经济合作与发展组织（OECD）发布的防止税基侵蚀和利润转移的多边公约相关工作精神开展跨国商业行为；

- We promise to conduct cross-border business activities in accordance with the spirit of the multilateral convention on preventing the

erosion of tax bases and the shifting of profits issued by the Organization for Economic Cooperation and Development (OECD);

- 积极顺应税收政策导向、推动国家鼓励业务的发展、依法合规享受税收优惠;

- We will actively comply with the guidance of tax policy, grow the businesses encouraged by the state, and enjoy tax preference in accordance with the law;

- 公司承诺使用独立交易原则进行转让定价，即确保每一笔交易的价格和条款都是基于市场公平竞争的原则确定，不受关联方关系的影响，以维护税收公正、促进市场健康竞争，并增强商业交易的透明度和可信度。关于与海外关联方的交易，公司遵循独立交易原则以及相关国家的税收法规。

- The company committed to undertake transfer pricing using the arm's length principle, ensuring that the prices and terms of each transaction are determined based on the principle of fair market competition, unaffected by related party relationships. This commitment aims to uphold tax fairness, promote healthy market competition, and enhance the transparency and credibility of commercial transactions. Regarding the transactions with overseas affiliates, the Company shall follow the principles of independent trading and relevant national tax regulations.

#### 组织架构 Organizational structure

- 公司承诺不使用没有商业实质的税收结构。公司不实施缺乏合理商业目的和经济活动的税收安排，不设计用于减少纳税义务或获得不恰当的税收利益而并非基于真实的商业需求或经济交易的组织架构，不创建或利用与集团业务无关的人为无形资产（知识产权）结构，仅以降低税负为目的。公司总部设立税务费用管理职能机构，专司母公司法人的税务管理及总体税务风险管控，同时为下属子公司提供税务指导咨询。各级子公司设立税务管理岗位，确保严格履行纳税义务、防范税务风险。

- The company committed not to use tax structures without commercial substance. We will not implement tax arrangements lacking reasonable commercial purpose and economic activities, nor design organizational structures that are intended to reduce tax obligations or obtain inappropriate tax benefits, rather than being based on genuine commercial needs or economic transactions. We will not create or utilize artificial Intangible Assets (IP) structures or structures unrelated to the Group's business for the sole purpose of reducing its tax burden. The head office of the Company sets up a tax management function to be responsible for the tax management and overall tax risk control of the parent company's legal person, as well as providing tax guidance and consultation for its subsidiaries. Subsidiaries at all levels set up tax management positions to ensure their strict compliance with tax obligations and prevent tax risks.

#### 制度建设 Institutional construction

- 公司已建立按税种划分的税务管理制度及标准，并辅以纳税申报、发票管理、非贸付汇等纳税流程类制度，确保公司税务管理日常工作规范、有序、高效开展。

- The Company has established a tax management system and standards by tax category, as well as tax declaration, invoice management, non-trading foreign exchange payment and other tax payment processes, in order to ensure that its daily tax management work is standardized, orderly, and efficient.

#### 决策支持 Decision support

- 提前介入公司并购重组、海外事业拓展等重大经营活动，评估投资架构和业务运营模式的税务效率，为公司决策提供有效支撑。

- We intervene in major business activities such as company M&A, overseas business expansion, etc. in advance, evaluate the tax efficiency of investment structure and business operation mode, and provide effective support for the Company's decision-making.

•此外，公司每年定期评估公司日常经营活动中所涉及的国家税收法规、公司内部税务管理制度等要求的履行情况，并对存在的问题及时整改。

In addition, the Company evaluates the compliance of its daily business activities with relevant national tax regulations and internal tax management policies every year, and rectify the found problems.